

## Section 1: Property Owner and Property Information

<b>Property type</b> (Check one)		<input type="checkbox"/> Personal Property (M-P Form)	<input type="checkbox"/> Real Estate Property (M-R Form)	Date M-Form electronically filed or mailed (mm-dd-yyyy) - -	
Property owner name (on penalty notice)			Taxation district (Check one)	<input type="checkbox"/> Town <input type="checkbox"/> Village <input type="checkbox"/> City	County
			Enter municipality →		
Mailing address			Street address of property		
City	State	Zip	City	State	Zip

## Section 2: Contact Information

Name / title (owner, agent, officer)			Company name		
Mailing address			Phone ( ) -	Fax ( ) -	
City	State	Zip	Email		

## Section 3: Manufacturing Late or Non-filing Penalty Information

Notice date (mm-dd-yyyy) - -	<b>State ID no.</b> (on notice) From the drop down ↓ menu, select "P" for personal property or "R" for real estate														
Penalty amount \$	Local parcel/account no.														
Reason(s) and basis for your objection: (Attach additional sheets if needed)															

For Department Use Only

BOA# \_\_\_\_\_

I, the undersigned, declare under penalties of law that I have personally examined this form and supplemental documents. To the best of my knowledge and belief it is true, correct and complete.

<b>Owner / Authorized Agent Sign Here</b> ▶	Name (please print)	
	Signature	
	Company or title	Date - -

# Objection to Manufacturing Filing Penalty Instructions

## Note:

- If you would like to discuss your objection informally before the Wisconsin State Board of Assessors (BOA) reviews your appeal, contact the [district office](#) in your area
- If you do not complete this form and provide the requested information below (under Filing Requirements), the BOA will deny your appeal
- If a property owner fails to submit the Wisconsin Manufacturing Personal Property Return (M-P Form) or the Wisconsin Manufacturing Real Estate Return (M-R Form) required under sec. 70.995(12)(a) and (d), Wis. Stats., it will result in denial of any right of redetermination by the BOA or the tax appeals commission

## Filing Requirements

**To file an appeal, you must submit the following to the Wisconsin Department of Revenue (DOR)**

### 1. State prescribed form

- Under state law (sec. 70.995(8)(c), Wis. Stats.), you are required to file a state prescribed objection form with the BOA
- You must submit a **separate** objection form and fee for each real estate or personal property filing penalty you are appealing
- **Section 3 of this form** – you must provide the reason and basis for your objection and show you failed to file due to reasonable cause, under state law (sec. 70.995(8)(c)1. and (12)(c), Wis. Stats.)

### 2. Filing fee – include a **\$45 filing fee** payable to the Wisconsin Department of Revenue

- DOR does not consider your objection filed until you pay this fee
- DOR waives the fee if a prior year appeal on the same property is pending, under state law (sec. 70.995(8)(c) and (d), Wis. Stats.)

### 3. Timely file

- You must file your appeal no later than 60 days after the date of the Late or Non-filing Penalty Notice
- Your appeal is considered timely filed if the BOA receives it with the filing fee by the 60<sup>th</sup> day (or within 15 days after the municipality files an objection); or you send your appeal form by certified mail with the filing fee, and it is postmarked before midnight of the 60<sup>th</sup> day (or within 15 days after the municipality files an objection)

### 4. Agent Authorization

If an agent is representing the property owner, the property owner must provide written authorization for the agent, when submitting the objection form.

## Submitting Information

Submit two (copies) of each of the following:

- State prescribed objection form (original plus one copy)
- Correspondence
- All supporting data
- DOR Late or Non-filing Penalty Notice

## Where to File

Submit the objection form, \$45 filing fee and all supporting documents to:

### Street Address:

Wisconsin Department of Revenue  
State Board of Assessors  
MS 6-97  
2135 Rimrock Road  
Madison WI 53713

**Phone:** (608) 266-1147

### Mailing Address:

Wisconsin Department of Revenue  
State Board of Assessors  
MS 6-97  
PO Box 8971  
Madison WI 53708-8971